

## TRAINING AND CERTIFICATION AUTHORITATIVE CITATIONS

The following provides the authoritative citations for the Appraiser Training and Certification Topic. In general, citations include sections of the Government Code, Revenue and Taxation Code, Property Tax Rules, Letters To Assessors, CAOs and legal annotations pertaining to the topic.

CITATION	DESCRIPTION
<b>Government Code</b>	
<a href="#">§15606</a>	The BOE has the duty to prescribe rules and regulations for assessors and local boards of equalization, to prescribe and enforce the use of property tax forms, and to prepare and issue instructions to assessors to promote uniformity throughout California.
<a href="#">§15606.5</a>	Training of assessors and their staff shall be provided by the BOE on a nonreimbursable basis.
<a href="#">§15608</a>	The BOE shall instruct, advise, and direct assessors as to their duties under the law. The BOE may also obtain the Attorney General's opinion on any questions of law relating to assessors' duties.
<a href="#">§24002.5</a>	Any assessor who assumes office after January 1, 1997, must obtain a valid appraiser's certificate issued by the BOE within 30 days of taking office. The assessor may acquire a temporary certificate that allows him or her to exercise the duties and powers of office for up to one year.
<b>Revenue and Taxation Code</b>	
<a href="#">§670</a>	<p>No person shall perform the duties or exercise the authority of a property tax appraiser unless he or she has a valid appraiser's or advanced appraiser's certificate issued by the BOE.</p> <p>The BOE shall have an examination for applicants of appraisal certificates. The examination shall be developed in consultation with the California Assessors' Association.</p> <p>No employee shall perform the duties of auditor or auditor appraiser under <a href="#">§469</a> of the Revenue and Taxation Code or <a href="#">§15624</a> of the Government Code unless he or she holds a degree with a specialization in accounting, is a licensed accountant, or has passed a civil service or merit system exam, or holds the office of assessor</p>
<a href="#">§671</a>	<p>Holders of valid appraiser's certificates are subject to annual training requirements in order to retain his/her certificate. Holders of an appraiser's certificate must complete 24 hours of BOE conducted or BOE approved training each year.</p> <p>Holders of an advanced appraiser's certificate must complete 12 hours of BOE</p>

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	<p>conducted or BOE approved training each year. (Note: "Certified" appraisers are not mentioned in §671).</p> <p>An appraiser is eligible for an advanced appraiser's certificate after an appraiser's certificate is held for 3 years and the appraiser has met one of the following requirements: 1) completed a course of study prescribed by BOE, 2) has passed the advanced-level certification examination given by the BOE, or 3) holds a qualifying designation from a recognized professional appraisal organization.</p> <p>Failure to complete the required training shall constitute grounds for revocation of an appraiser's certificate.</p>
<a href="#">§672</a>	Applicants for BOE certification must disclose financial interests in any corporation.
<a href="#">§673</a>	<p>The BOE may issue a temporary certificate to a person to afford them the opportunity to apply for and take the certification examination.</p> <p>A temporary certificate shall not be issued to exceed one year.</p> <p>A temporary certificate shall not be renewed.</p>
<a href="#">§674</a>	Establishes requirements for the performance by contractors of appraisal work done for assessors. Includes provisions for competitive bidding, safeguarding confidential information, and using BOE-prescribed language in the appraisal services contract.
<a href="#">§1624.01</a>	On or after January 1, 2001, assessment appeals board (AAB) members must complete training as a condition of service on the board.
<a href="#">§1624.02</a>	Training for assessment appeals board members may be conducted either by the BOE or by the county. Curricula prepared by either entity must be collaboration between county and the BOE, although BOE final approval is required for county-sponsored training. The BOE will provide training at no charge.
<b>Property Tax Rules</b>	
<a href="#">Rule 281</a>	An appraiser for property tax purposes is an employee of the state, a county, or a city and county who renders value judgments. Appraiser includes persons making building classification judgments for cost estimating purposes and auditors or auditor appraisers making value judgments.
<a href="#">Rule 282</a>	<p>A person shall not perform the duties of appraiser unless he or she has been issued a temporary or permanent certificate by the BOE.</p> <p>A temporary certificate shall be issued if the person is employed to perform the duties of an appraiser, and meets minimum qualifications outlined in Rule 283. The assessor shall submit the qualifications to the BOE on a form supplied by the</p>

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	BOE.  A newly elected or appointed assessor must apply for a temporary certificate within 30 days of his or her assuming office. Upon request, the BOE shall issue a temporary certificate to the assessor.
<a href="#">Rule 283</a>	Sets forth the criteria for permanent certification and outlines the minimum qualifications. In addition to meeting minimum education and/or experience requirements, the person must pass a BOE-prepared or approved certification examination.  A permanent certificate is suspended when a person terminates employment but is automatically reinstated when the person is employed again as an appraiser for tax purposes.
<a href="#">Rule 284</a>	Failure to maintain annual training requirements shall constitute grounds for revocation of certificates. Guidelines are provided for calculating the number of training hours completed as well as for informal and formal revocation. Effective July 1, 2003, holders of certificates must report to the BOE the training and training hours completed annually.
<b>Letters To Assessors</b>	
<a href="#">80/176</a>	BOE policy on auditor qualifications. Education requirement of <a href="#">§670</a> means having a degree with a "specialization in accounting" (18 semester units).
<a href="#">96/34</a>	Contract appraisers working for assessors are subject to the same BOE certification requirements as appraisers employed on the assessor's staff. They may apply for temporary certification if their work period will not exceed one year; otherwise, they should seek permanent certification.
<a href="#">2000/055</a>	Describes the BOE's survey of county assessors' practices regarding contract appraisers. Highlights the provisions of legislation ( <a href="#">section 674</a> ) controlling the contract bid process and the language of the contract itself. Offers examples of suggested contract language for confidentiality and alternative fee provisions.
<a href="#">2000/076</a>	Announces BOE's plans for training of members of local assessment appeals boards, as required by Ch. 942, Statutes of 1999 (amended <a href="#">§1624 - 1624.05</a> of the Revenue and Taxation Code).
<a href="#">2011/013</a>	Guidelines for Appraiser Certification and Training. These Guidelines supersede those that were previously adopted on October 15, 2003 which were distributed in Letter To Assessors 2003/068.
<b>CAOs</b>	
2010/004	Pertains to Property Tax Self-Study Training schedule of courses.
2010/016	Pertains to updated Property Tax Self-Study Training schedule with inclusion of two additional self-study courses.

CITATION	DESCRIPTION
2012/020	Training Coordinator Manual for County Assessors. The manual provides procedures for the County Training Coordinator to interact with the Board on appraiser
<b>Annotations</b>	
<a href="#">125.005</a>	See <a href="#">LTA 96/34</a> .
<a href="#">125.008</a>	Assessors who took office after January 1, 1997, or who hold valid appraiser's certificates and wish to maintain them must meet the annual training requirement.
<a href="#">125.0010</a>	Failure to file a statement of financial interest is not grounds to revoke an appraiser certificate.
<a href="#">125.0020</a>	An outside expert hired by an assessor to value specialized properties must hold a valid appraiser's certificate.
<a href="#">125.0030</a>	BOE-approved training includes formal appraisal courses and workshops offered by recognized appraisal societies; UC extension, state college and university, and community college courses in appraisal; and locally conducted assessor's training programs.
<a href="#">290.0020</a>	The law allows the assessor to contract with an expert appraiser to value property for which special expertise is required.
<a href="#">290.0021</a>	Even with expert appraisal assistance, it is still the assessor's duty to enroll the property per §405 in accordance with applicable property tax statutes.